IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.

: 10/511,149

Confirmation No.: 9137

First Named Inventor : Kiyoharu HIGASHINO

Filed

: April 28, 2005

TC/A.U.

: 3726

Examiner

: E. Omgba

Docket No.

: 038917.55521US

Customer No.

: 23911

Title

: Method of Assembling Steering Columns

REPLY

Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

This Reply is respectfully submitted in response to the Office Action dated

May 31, 2007, and together with a Request for Continued Examination.